

State of South Dakota

EIGHTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2009

753Q0685

HOUSE TAXATION ENGROSSED NO. **HB 1229** - 2/19/2009

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives Noem, Faehn, and Rave and Senator Rhoden

1 FOR AN ACT ENTITLED, An Act to increase the gross receipts tax imposed on visitor-related
2 businesses and to revise certain provisions concerning the tourism promotion fund.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-45D-2 be amended to read as follows:

5 10-45D-2. There is hereby imposed a tax of one and one-half percent on the gross receipts
6 from any lodging establishment, campground, motor vehicle rental, visitor attraction,
7 recreational equipment rental, recreational service, spectator event, and visitor-intensive
8 business. The tax imposed by this section on the gross receipts of any visitor-intensive business
9 shall apply to the gross receipts received by such business during the months of June, July,
10 August, and September. The tax imposed by this section is in addition to any other tax imposed
11 by chapters 10-45 and 10-46. Tangible personal property, any product transferred electronically,
12 services, and admissions are subject to the tax imposed by this section only if subject to tax by
13 chapters 10-45 and 10-46.

14 Section 2. That § 1-42-31 be amended to read as follows:



1 1-42-31. There is hereby established a tourism promotion fund in the Department of
2 Tourism and State Development. The fund shall be used for the purposes and functions set forth
3 in chapter 1-22 for the South Dakota State Arts Council and chapter 1-52 for the Department
4 of Tourism and State Development.